

PREVAILED

Roll Call No. _____

FAILED

Ayes _____

WITHDRAWN

Noes _____

RULED OUT OF ORDER

HOUSE MOTION _____

MR. SPEAKER:

I move that Engrossed Senate Bill 339 be amended to read as follows:

- 1 Page 6, between lines 30 and 31, begin a new paragraph and insert:
2 "SECTION 3. IC 6-6-2.5-30.5, AS ADDED BY P.L.33-2007,
3 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
4 JANUARY 1, 2008 (RETROACTIVE)]: Sec. 30.5. (a) Except as
5 provided in subsection (b), special fuel is exempt from the special fuel
6 tax if:
7 (1) the special fuel has a nominal biodiesel content of at least
8 twenty percent (20%);
9 (2) the special fuel is used only for a personal, noncommercial use
10 and is not for resale; and
11 (3) the individual using the special fuel:
12 (A) produces the biodiesel content of the special fuel; and
13 (B) obtains an exemption certificate under subsection (c)
14 before using the special fuel.
15 (b) ~~The maximum number of gallons of special fuel for which~~ An
16 individual may claim the exemption under this section ~~in a~~ **for not**
17 **more than five thousand (5,000) gallons of special fuel per year. is**
18 ~~equal to:~~
19 ~~(1) two thousand (2,000); divided by~~
20 ~~(2) the average percentage volume of biodiesel in each gallon~~
21 ~~used by the individual.~~
22 (c) The department shall issue an exemption certificate to an
23 individual who produces evidence of nontaxability under subsection
24 (a)(1), (a)(2), and (a)(3). A certificate issued under this subsection is

valid for a period determined by the department, but not to exceed five (5) years. The department may allow an individual to renew an exemption certification for additional five (5) year periods. An exemption certificate applies only to special fuel described in subsection (a). An individual holding a certificate issued under this subsection shall notify the department:

(1) of any address change by the individual; and

(2) when the individual ceases using special fuel that is exempt under this section.

(d) An individual who is issued an exemption certificate under this section must submit to the department a report, in a form prescribed by the department, not later than January 20 of each year. The report must include:

~~(1) the number of gallons of special fuel in the immediately preceding year; and~~

~~(2) the average percentage volume of biodiesel in each gallon of special fuel;~~

include the number of gallons of special fuel to which the exemption was applied in the calendar year ending on the immediately preceding December 31.

(e) An individual who is issued an exemption certificate under this section is not subject to the reporting requirements under section 35 of this chapter."

Renumber all SECTIONS consecutively.

(Reference is to ESB 339 as printed February 22, 2008.)

Representative Micon